

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

Master Docket 18-md-02865 (LAK)

This document relates to: All Cases

**STIPULATION AND [PROPOSED] ORDER EXTENDING TIME TO ANSWER OR  
RESPOND TO NEW AND AMENDED COMPLAINTS FILED BY PLAINTIFF  
SKATTEFORVALTNINGEN**

IT IS HEREBY STIPULATED AND AGREED by and between Skatteforvaltningen (“SKAT”) and all defendants in these actions (the “Consolidated Defendants”) that the period of time for the Consolidated Defendants each to answer or otherwise respond to any new or amended complaints filed by SKAT pursuant to the Court’s Order dated April 13, 2020 (Doc. No. 317) under FRCP Rule 12 or Rule 15, as the case may be, shall be extended to and include Monday, June 29, 2020, unless and to the extent a defendant required to accept service fails to provide a waiver thereof pursuant to Rule 4(d).

This is the parties’ first request to modify the time for answering or responding to these new and amended complaints.

Dated: May 1, 2020

By: /s/ Marc A. Weinstein

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*On behalf of Plaintiff Skatteforvaltningen*

By: /s/ Mark D. Allison

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*On behalf of the Consolidated  
Defendants*

SO ORDERED:

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Hon. Lewis A. Kaplan  
United States District Judge